

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**  
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**In re:**

**Case No: 6:18-bk-00353-CCJ  
Chapter 13**

**CLEMENT IVELAW SCANTLEBURY, JR.  
AISHA AIN SCANTLEBURY,  
Debtors.**

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**OBJECTION TO CLAIM 3 OF THE DEPARTMENT OF TREASURY-  
INTERNAL REVENUE SERVICE**

**NOTICE OF OPPORTUNITY TO OBJECT AND REQUEST FOR HEARING**

Pursuant to Local Rule 2002-4, the Court will consider the relief requested in this paper without further notice or hearing unless a party in interest files a response within 30 days from the date set forth on the attached proof of service, plus an additional three days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file a response with the Clerk of the Court at 400 West Washington Street, Suite 5100, Orlando, FL 32801, and serve a copy on the movant's attorney, BransonLaw, PLLC, 1501 East Concord Street, Orlando, Florida 32803, and any other appropriate persons within the time allowed.

If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing or consider the response and grant or deny the relief requested without a hearing. If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.

The Debtors, CLEMENT IVELAW SCANTLEBURY, JR. and AISHA AIN SCANTLEBURY, by and through undersigned Counsel, file this Objection to Claim 3 filed by Department of Treasury-Internal Revenue Service, and states as follows:

1. On January 23, 2018 (the "Petition Date"), the Debtors filed a voluntary petition for relief under Chapter 13 of Title 11 of the United States Code ("Bankruptcy Code").
2. This Court has jurisdiction to consider this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. §157.
3. Venue in this District is proper under 28 U.S.C. §§ 1408 and 1409.

4. The statutory basis for the relief requested herein are §§105, and 502 of the Bankruptcy Code; Rules 2002, and 3007 of the Bankruptcy Rules; and Administrative Order FLMB-3007-1 of the Rules of the United States Bankruptcy Court for the Middle District of Florida (“Local Rules”)

5. Creditor has filed Claim 3 in this case in the amount of \$11,748.94 as an unsecured claim entitled to priority for liability for fiduciary employment taxes for tax years 2014-2018, along with personal income taxes for tax years 2016 and 2017. The amount of tax claimed for the Debtors for tax year 2017 is \$5,371.80 for ID number XXX0969 and designated Unassessed-No Return, and \$100.00 for ID number XXX3446 and designated as NOT FILED.

6. The Debtors have provided to Creditor joint returns for tax year 2017 and owe a total of \$835.00, not the amount set forth in the claim. Therefore, the total amount owed by Debtors for the time periods included in Claim 3 is \$7,112.14 ( $\$11,748.94 - \$5,371.80 - \$100.00 + \$835 = \$7,112.14$ )

WHEREFORE, Debtor prays this Court sustain this objection, allow the claim in the amount of \$7,112.14 as an unsecured claim entitled to priority, and grant such other relief as is just and proper in the circumstances.

/s/ Jeffrey S. Ainsworth

Jeffrey S. Ainsworth, Esquire

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Attorney for Debtors

**CERTIFICATE OF SERVICE**

A true and correct copy of the foregoing has been sent by either electronic transmission or by U.S. Mail this 25th day of January, 2019, to: Laurie K. Weatherford, Trustee, P. O. Box 3450, Winter Park, Florida 32790; Debtors, CLEMENT IVELAW SCANTLEBURY, JR. and AISHA AIN SCANTLEBURY, 407 E. Freesia Court, Deland, Florida 32724;; Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101-7346; IRS, Insolvency, Territory 5, Attn. Bankruptcy Specialist, Chief Procedures & Insolvency, 400 W Bay Street, Suite 35045, Stop 5730-Grp 2, Jacksonville, FL 32202; US Attorney General, Washington, DC 20530; IRS, PO Box 21126, Philadelphia, PA 19114; US Attorney, Attn. Civil Process Clerk, 400 W. Washington Street, Suite 300, Orlando, FL 32801; IRS, Washington DC 20530; Internal Revenue Service, Attn.: Mary Thetford, Bankruptcy Specialist, 400 North 8<sup>th</sup> Street, Box 76 M/S Room 898, Richmond, VA 23219.

/s/ Jeffrey S. Ainsworth

Jeffrey S. Ainsworth, Esquire